

Fund 191

Public School Food and Nutrition Services

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2005 Advertised Budget Plan, as approved by the Board of Supervisors on April 26, 2004:

- ◆ The Board of Supervisors made no adjustments to this fund.

Focus

Fund 191, Fairfax County Public Schools Food and Nutrition Services totals \$51.6 million in FY 2005 for all Food Service's operational and administrative costs. This fund is totally self-supporting and is operated under the federally-funded National School Lunch and Child Nutrition Acts.

The Food and Nutrition Services program:

- Procures, prepares, and serves lunches and a la carte items to over 140,000 customers daily;
- Offers breakfasts in 148 schools and centers;
- Contracts meal provision to daycare centers, Family and Early Childhood Education Program (FECEP) centers and private schools, and snack provision to all school-age child care (SACC) programs; and
- Provides meal and dietetic consultation at senior nutrition sites and in conjunction with the Meals on Wheels program.

Other responsibilities include nutrition education, enforcement of sanitary practices, specifications for food and equipment, and layout and design of kitchens in new schools.

No support from Fund 090, School Operating Fund is required as sufficient revenues are derived from food sales and federal and state aid.

Fund 191

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FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 191, Public School Food
and Nutrition Services

	FY 2003 Actual ¹	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan ²	FY 2005 School Board Advertised	FY 2005 Adopted Budget Plan
Beginning Balance	\$9,791,528	\$9,087,058	\$9,797,485	\$8,837,349	\$8,848,945
Revenue:					
Food Sales	\$34,494,436	\$37,184,909	\$37,184,909	\$35,682,142	\$35,682,142
Federal Aid	14,635,920	14,696,065	14,696,065	14,993,639	14,993,639
State Aid	759,288	776,708	717,873	774,473	774,473
Other Revenue	124,099	196,607	208,203	117,593	117,593
Total Revenue	\$50,013,743	\$52,854,289	\$52,807,050	\$51,567,847	\$51,567,847
Total Available	\$59,805,271	\$61,941,347	\$62,604,535	\$60,405,196	\$60,416,792
Total Expenditures	\$49,991,770	\$52,529,322	\$53,755,590	\$51,563,629	\$51,563,629
Total Disbursements	\$49,991,770	\$52,529,322	\$53,755,590	\$51,563,629	\$51,563,629
Inventory Change	(\$16,016)	\$0	\$0	\$0	\$0
Ending Balance	\$9,797,485	\$9,412,025	\$8,848,945	\$8,841,567	\$8,853,163

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$3,751 have been reflected as a decrease to FY 2003 revenue accruals; audit adjustments of \$80,537 as decreases to FY 2003 expenditures to reflect changes to salary accruals; and inventory changes of \$3,074 to record USDA adjustment. The audit adjustment has been included in the FY 2003 Comprehensive Annual Financial Report (CAFR). Details of the FY 2003 audit adjustment are included in the FY 2004 *Third Quarter Review*.

² The FY 2004 *Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on March 25, 2004, during their FY 2004 *Third Quarter Review*. These adjustments are officially reflected in the County's FY 2004 *Third Quarter Review* approved by the Board of Supervisors on April 19, 2004.